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SOAH DOCKET NO. 473-21-0538  
PUC DOCKET NO. 51415



**SOUTHWESTERN ELECTRIC POWER COMPANY'S RESPONSE TO COMMISSION  
STAFF'S SEVENTEENTH REQUEST FOR INFORMATION**

**Question Staff No. 17-9:**

Please refer to Item No. 394 filed in Project No. 35588 on the PUCT Interchange, which is SWEPCO's *FERC Form No 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3Q: Quarterly Financial Report for the first quarter of 2020*. Please provide the actual March 31, 2020 balance of SWEPCO's NOLC asset that was reported on this form at page 16 of 96. Please confirm if this amount is recorded consistent with the FERC Uniform System of Accounts. If the amount of SWEPCO's NOLC asset reported on this page is not consistent with the FERC Uniform System of Accounts, why is it not consistent?

**Response Staff No. 17-9:**

The 3-31-20 balance of SWEPCO's NOLC asset that was reported on Form 3Q reflects the payments received through the consolidated tax allocation agreement and as a result is zero. This amount is recorded consistent with the FERC Uniform System of Accounts. However, the regulatory treatment of the NOLC asset in this case is governed by PURA and federal normalization requirements, not the FERC Uniform System of Accounts.

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